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HOUSE BILL 154

46TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2004

INTRODUCED BY

Al Park

AN ACT

RELATING TO TAXATION; ELIMINATING THE GROSS RECEIPTS TAX ON RECEIPTS FROM SERVICES OF LICENSED HEALTH PRACTITIONERS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

"~~[NEW MATERIAL]~~ EXEMPTION--GROSS RECEIPTS TAX--SERVICES OF LICENSED HEALTH PRACTITIONERS. --

A. Exempted from the gross receipts tax are the receipts from services provided by a licensed health practitioner that are not otherwise exempt or deductible pursuant to another provision of the Gross Receipts and Compensating Tax Act; provided that the services are within the scope of the practice of the person providing the services.

B. For the purposes of this section, "licensed

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1 health practitioner" means:

2 (1) a chiropractic physician licensed pursuant
3 to the provisions of the Chiropractic Physician Practice Act;

4 (2) a dentist or dental hygienist licensed
5 pursuant to the provisions of the Dental Health Care Act;

6 (3) a physician or physician assistant
7 licensed pursuant to the provisions of Chapter 61, Article 6
8 NMSA 1978;

9 (4) an osteopathic physician licensed pursuant
10 to the provisions of Chapter 61, Article 10 NMSA 1978 or an
11 osteopathic physician's assistant licensed pursuant to the
12 provisions of the Osteopathic Physicians' Assistants Act;

13 (5) a doctor of oriental medicine licensed
14 pursuant to the provisions of the Acupuncture and Oriental
15 Medicine Practice Act;

16 (6) a podiatrist licensed pursuant to the
17 provisions of the Podiatry Act;

18 (7) an optometrist licensed pursuant to the
19 provisions of the Optometry Act;

20 (8) a psychologist licensed pursuant to the
21 provisions of the Professional Psychologist Act;

22 (9) a registered nurse or licensed practical
23 nurse licensed pursuant to the provisions of the Nursing
24 Practice Act;

25 (10) a registered lay midwife registered by

underscored material = new
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1 the department of health;

2 (11) a physical therapist licensed pursuant to
3 the provisions of the Physical Therapy Act;

4 (12) a registered occupational therapist
5 licensed pursuant to the provisions of the Occupational Therapy
6 Act;

7 (13) a respiratory care practitioner licensed
8 pursuant to the provisions of the Respiratory Care Act; and

9 (14) a speech-language pathologist or
10 audiologist licensed pursuant to the provisions of the Speech-
11 Language Pathology, Audiology and Hearing Aid Dispensing
12 Practices Act. "

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